Article - Tax - General

[Previous][Next]

§8–301.

- (a) For all taxable years beginning before January 1, 2001, a franchise tax, measured by deposits held in the State, is imposed, for each calendar year, on each savings and loan association.
- (b) For all taxable years beginning after December 31, 2000, the savings and loan association franchise tax is terminated.

[Previous][Next]